

# SENATE BILL 498

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SB 458/10 – B&T

11r0375

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By: **Senator Glassman**  
Introduced and read first time: February 4, 2011  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Task Force to Review Property Tax Assessment Procedures and the**  
3 **Assessment Appeals Process**

4 FOR the purpose of establishing a Task Force to Review Property Tax Assessment  
5 Procedures and the Assessment Appeals Process; establishing the composition  
6 of the Task Force; requiring the Governor to designate the chair of the Task  
7 Force; providing for the staffing for the Task Force; prohibiting a member of the  
8 Task Force from receiving certain compensation, but authorizing a member of  
9 the Task Force to receive certain reimbursements; requiring the Task Force to  
10 conduct certain studies and make certain evaluations and recommendations;  
11 requiring that the Task Force issue a report by a certain date; providing for the  
12 termination of this Act; and generally relating to the Task Force to Review  
13 Property Tax Assessment Procedures and the Assessment Appeals Process.

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
15 MARYLAND, That:

16 (a) There is a Task Force to Review Property Tax Assessment Procedures  
17 and the Assessment Appeals Process.

18 (b) (1) The Task Force consists of the following members:

19 (i) one representative of the State Department of Assessments  
20 and Taxation, designated by the Director of Assessments and Taxation; and

21 (ii) one representative from each of the following nine districts,  
22 appointed by the Governor:

23 1. Anne Arundel County;





- 1           (1)     may not receive compensation as a member of the Task Force; but
- 2           (2)     is entitled to reimbursement for expenses under the Standard  
3 State Travel Regulations, as provided in the State budget.
- 4           (f)     The Task Force shall:
- 5           (1)     review current property tax assessment procedures with the goal  
6 of:
- 7                   (i)     developing a method to determine true market value  
8 assessments consistent with current market conditions; and
- 9                   (ii)    eliminating subjectivity, lack of uniformity, and inequality,  
10 while establishing a method of automatically equating real property values with  
11 current market conditions and values;
- 12          (2)     study the current three-step process by which a property owner  
13 may appeal a property assessment or reassessment for property taxation purposes,  
14 with the goal of:
- 15                   (i)     simplifying the system to make it more easily understood  
16 especially by senior citizens; and
- 17                   (ii)    removing the burden of proof from the taxpayer and making  
18 the State and the taxpayer equally responsible for proving the fair market value of the  
19 property;
- 20          (3)     evaluate the effectiveness of the current process, taking into  
21 account the ease of access and hearing accommodations, including:
- 22                   (i)     the taxpayer's right to record the hearing;
- 23                   (ii)    the taxpayer's right to obtain a hearing schedule;
- 24                   (iii)   whether the length of the hearing is commensurate with the  
25 complexity of the case and the needs of the taxpayer;
- 26                   (iv)   the need for the State Department of Assessments and  
27 Taxation to reevaluate and reproduce the market value derivation data and  
28 comparable sales data; and
- 29                   (v)   the need to provide appeals presentation training  
30 information online and at public libraries;
- 31          (4)     evaluate reforms, including:

1                   (i)     assessor training and assessor qualifications similar to  
2 licensed real estate appraisers;

3                   (ii)    an expanded Property Tax Assessment Appeals Board with  
4 required qualifications for board members; and

5                   (iii)   process or procedural updates to cost-effectively streamline  
6 the assessment and appeals process; and

7                   (5)     recommend necessary process or procedural updates based on the  
8 findings of the Task Force.

9                   (g)     On or before January 1, 2012, the Task Force shall report its findings and  
10 recommendations to the Governor and, in accordance with § 2-1246 of the State  
11 Government Article, the General Assembly.

12                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
13 July 1, 2011. It shall remain effective for a period of 1 year and, at the end of June 30,  
14 2012, with no further action required by the General Assembly, this Act shall be  
15 abrogated and of no further force and effect.